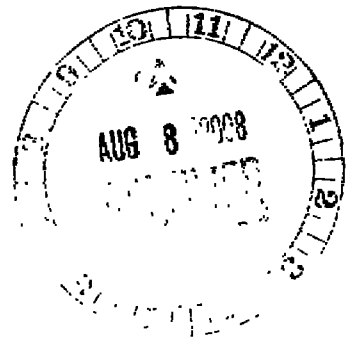


RECORDATION NO. 27598 FILED

AUG 08 '08

12-22 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

August 6, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated July 22, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Wacker Chemical Corporation
3301 Sutton Road
Adrian, MI 49221-9397

A description of the railroad equipment covered by the enclosed document is fourteen (14) 20,000 gallon, insulated tank cars; with NATX marks (see Exhibit A for number).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Best regards,

Marcia Dunne
Sr. Rail Documentation Specialist

Enclosure
(WAC 11001)

ASSGN. NO.: WACH001

AUG 08 '08

12-22 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 22nd day of July, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Wacker Chemical Corporation ("Lessee"), a DELAWARE corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 22, 2008, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of _____, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOURVICE PRESIDENT SALES & MARKETING

Title: _____

By: K. A. DombrowskiName: K. A. DOMBROWSKITitle: DIRECTOR OF DOCUMENTATION Executed on this 22nd day of July, 2008.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 22nd day of July, 2008.

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

WACKER CHEMICAL CORPORATION

ATTEST:

By: K. K.

Name: KONRAD KAMMERGRUBER

Title: VP PROCUREMENT & LOGISTICS

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____ . _____

[CORPORATE SEAL]

STATE OF Michigan

COUNTY OF Lenawee

I, Elizabeth M. Gifford, a Notary Public of the County and State aforesaid, certify that Konrad Kammergruber personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 17th day of June, 2008.

Elizabeth M. Gifford
Notary Public

Commission Expires:

7-15-2013

(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Fourteen (14)

DESCRIPTION OF CARS: 20,000 gallon, exterior-coiled, insulated Tank Cars

CAR NUMBERS:

NATX	000903
NATX	000910
NATX	000914
NATX	000915
NATX	000916
NATX	000921
NATX	000922
NATX	000927
NATX	000930
NATX	000931
NATX	000933
NATX	000937
NATX	000940
NATX	000941
Count: 14	